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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th June, 2021

Notification No. 22/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-37) GST-2021/S.128 (32)TH:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017)(hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.